



ATTS NEWSLETTER

JAN - MAR 1997

96

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

WANTED: Will pay 2 times catalog price for Missouri S2, S4 and S23; Oklahoma S7 and S8. Also collect any and all types of tax memorabilia. John J. Scroggin, P.O. Box 70607, Marietta, GA 30007.

FREE upon request, my fixed price list of over eight thousand (8,000) transportation tokens, U.S. and Foreign. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129, 1-216-845-8452.

WANTED: All Michigan trade tokens and good-for-pocket mirrors. All towns, single items or entire collections! Write with prices! John Vrbancic, Box 19013, Kalamazoo, MI 49019.

WANTED: Metal "drinking cup" tokens. Send description and/or rubbing or xerox both faces, quote price. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

WANTED: Need decent copies of condor token book and books on so-called dollars and so-called half-dollars. Please describe condition and asking price. R. Harnishfeger, RR #2, Box 94, Mill Hall, PA 17751 717-748-7686.

WANTED: Illinois provisionals for my collection: Astoria, Casey, DePue, El Paso, Ladd, Moline-aluminum-thin, Moline-aluminum-very thin, Rock Island-aluminum-very thin, Rossville, Witt County. Also: Oklahoma blue cardboard, Missouri cardboard bottle caps with stamps (advertising) on back. Please quote condition and price. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903-1007.

COLLECTOR NEEDS: IL metal provisionals - St. Anne (L96) and Toulon (L100). Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

WANTED: Illinois tokens. All types except modern. Especially need provisionals and merchant tokens. Any quantity. M.W. Massey, Box 673415, Marietta, GA 30006.

FOR SALE: I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. Send SASE for detailed price list. Tom Holifield, P.O. Box 533, Alderson, WV 24910-0533.

COLLECTOR NEEDS: IL metal provisionals - St. Anne (L96) and Toulon (L100). Indicate condition and price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 plus \$3.50 S&H, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617.

FOR SALE: Box MO-04A with some repair where originally opened; full of S11 - \$20. Box MO-04C flattened - \$10. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

NEW FINDS

And Other Stuff

... Editor

RELATIVES

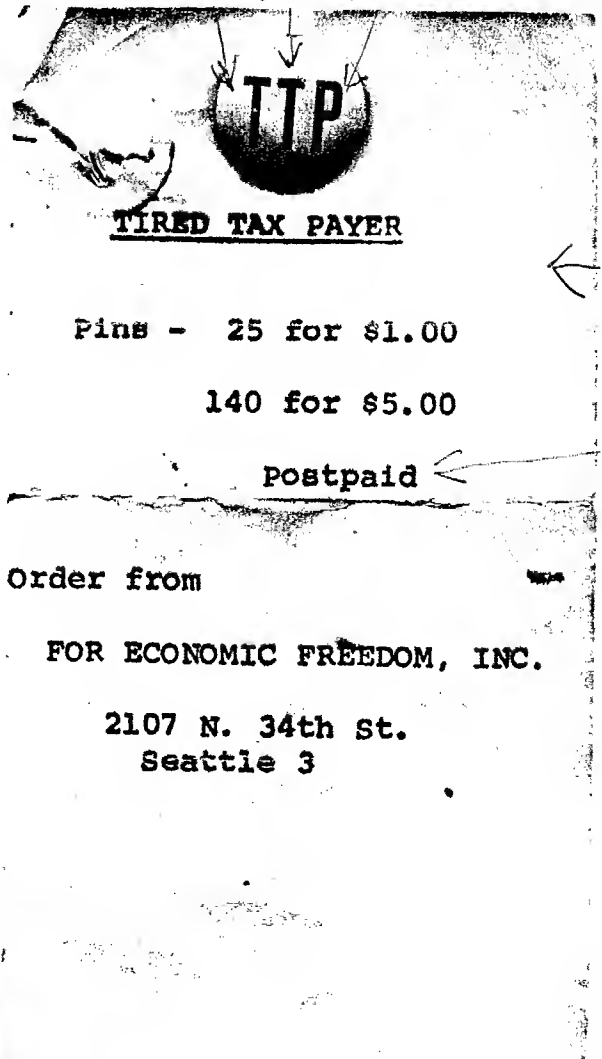
In *Newsletter 95*, I commented on a token I had seen in Bob Slawsky's Auction 45, closing last September. I didn't have a reproducible photo at that time. Now I do. Here's what it looks like. I guess the face with the elephant head is supposed to be the head and the face with the donkey's rear end is supposed to be the tail - seems sort of obvious when you think about it. It is brass, 32 mm.



Larry Freeman (Parma, OH) sent me a British condor token, tax related. I have had pictures enlarged to 200% so the detail is a little more apparent. The inscription on one face is NOTED ADVOCATES FOR THE RIGHTS OF MAN. / THOS SPENCE / Sir THOS MORE / THOS PAINE. The illustration and inscription on the other face are I WAS AN ASS TO BEAR THE FIRST PAIR / (condor, donkey carrying four baskets) / (top pair of baskets) TAXES / TAXES / (bottom paid of baskets) RENTS / RENTS. An interesting cousin!



Les Albright (Seattle) sent in this photocopy of an item that was in a collection he purchased. It's a pinback with red letters, 20 mm. diameter, aluminum. The paper on which it is mounted is pumpkin-colored, and the information on it is typewritten. Note the "zone number" after Seattle at the bottom. I don't remember just how long they existed, but zone numbers were the predecessors of our zip codes. Zip codes were established in 1963 according to my encyclopedia, so this particular organization, For Economic Freedom, must have been handing out these buttons about 34 or more years ago.

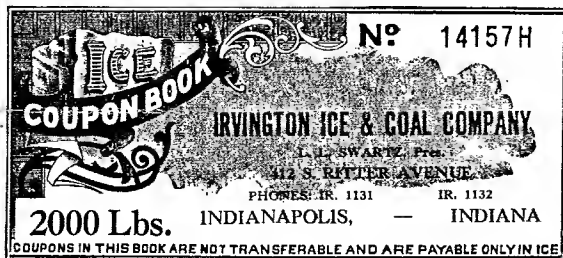


ICE COMPANY COUPONS

In the catalog on page 216 there is a comment at the bottom about a couple coupons from a Serv-Ice Company. Presumably they were some sort of sales booklets with coupons used to denote payment and with a sales tax receipt attached. Whatever may have been the details, Fred Robinson (Canton, OH) sent me a coupon booklet serving another vendor of ice (and coal - took care of you for both summer and winter). Note that it is a book for use in Indianapolis, Indiana, which did not have tokens or coupons. But the booklet does give some information on how such tokens were used.

I've made photocopies at 67% of some of the pages. Presumably a customer bought the coupon booklet from the vendor and then turned them in to the routeman when he delivered various weights of ice. Fred writes:

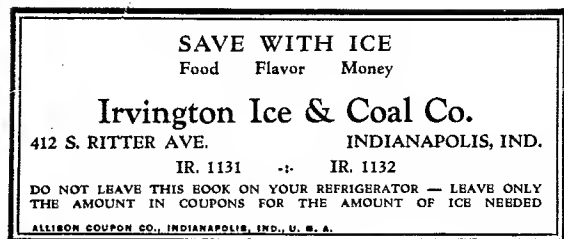
"... booklet came with three booklets of S209. On one booklet the first stamp and



receipt are missing. It still is not too hard to find 1, 2, and 3¢ books/pads complete especially of S259-260 and S261.

"If you examine the rear portion of the booklet you will see that a company name appears. This company made some other coupon items. Also I have seen ice booklets from Globe Ticket Company. On the Globe products the back cover is usually blank.

"My conjecture is that either Superior Printing or Scofield Publishing made some salesman samples. The law considered water or processed water as a human consumption item; therefore, not taxable. There was a court case defining that utility fees were not taxable. Ice was in the hazy or grey area of utilities and the ice men didn't collect tax and no one challenged the issue."



S. CASH Nº 14157H

Indianapolis, Ind. 19

Received of IRVINGTON ICE & COAL COMPANY

Ice Coupon Book calling for 2000 lbs. Ice, for which I have paid

Cash Dollars

Signed

..... Street

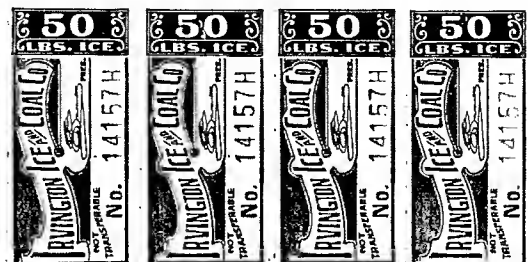
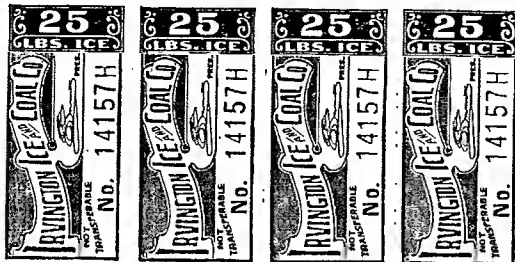
WHEN CASH IS PAID SIGN THIS RECEIPT ONLY

When driver delivers amount of ice required pay him in coupons. The name and address of the purchaser, and the number of this book are recorded in our office, and ice will be delivered at no other place on these coupons.

The original purchaser of this book agrees not to sell or transfer the same to any other party without the written consent of this Company.

To make our coupon system effective, we find it necessary that our customers give a coupon at the time of each delivery of ice. We have therefore issued orders to our drivers to leave NO ICE unless they receive coupons for same at time ice is delivered.

In case of absence of customer, we suggest that coupon be left for amount of ice needed.



ANOTHER "AMUSEMENT TAX"?

Bill Massey (Marietta, GA) sent up another type of coupon booklet. As you can see from the illustrations below, it's a University Single Tax Ticket booklet. It seems to contain a packet of tear-off coupons that were used to gain admission to various events around the University campus, hence my thought that these represent still another "amusement tax" in operation.

Washington University Single Tax Ticket

1281 *****

2nd Semester 1920-1921

INFORMATION

Various athletic contests will be designated as Event No., and admission to same will be granted on presentation of ticket contained herein bearing the corresponding number.

This ticket includes one semester's subscription to Student Life, membership for the men in the Men's Union and for the women in the Women's Union, the Women's Athletic Ass'n, and the Women's Self-Government Association, which membership privileges shall continue until February 1, 1921.

A small portion of the receipts from these tickets is devoted to the defraying of certain general expenses of the Student Government.

WASHINGTON UNIVERSITY SINGLE TAX TICKET

REGULATIONS

The tickets contained in this book will be accepted for use only when presented by the person to whom the book has been issued and when attached to the book.

This book and its membership privileges are void after June 9, 1921.

This book will not be replaced if lost or stolen

I can remember from my own days in college that we paid a "student fee" that included various miscellaneous matters (e.g., the campus newspaper). In return we received a similar coupon booklet. Sometimes each coupon indicated what it was to be used for. In this booklet from Washington University, though, the University evidently would designate a number to be used for an event, rather than try to have the event printed on the coupon.

1281

ADMIT BEARER TO
EVENT No.

14

1281

ADMIT BEARER TO
EVENT No.

13

SINGLE TAX TICKET

1281 STUDENT LIFE

This ticket is to be returned to the Circulation Manager only by those purchasers who are members of the Corps of Instruction and Government, or students in the Extension Courses and the School of Fine Arts.

Name

Address

School or Position

EDITOR'S NOTES

CATALOG SUPPLEMENT SHEETS

Supplement Sheet No. 19-5 provided illustrations of two Ohio Local Issue punchcards, used by F.W. Woolworth Co. I had reported that I couldn't read the reverse of **L1A**, but it looked like it was the same as the reverse of **L1B**. Mike Florer (Framingham, MA) reported "not so," and sent along copies of the obverse and reverse of **L1A**. I have modified Sheet No. 19-5 accordingly and included the modified version with this issue. On the two reverses, compare the third line of the text. **L1A** was not justified to the end of the line; **L1B** was.

This issue includes a four-page Supplement Sheet on some of the handwritten Missouri milktop counterstamps. I really wanted to include them in the catalog itself, but had to make some hard choices about the cost of the catalog. So now I have them as a Supplement Sheet. I included only those of political or advertising nature. There are quite a few others with person's names, initials, dates, and so on, but they are of interest mostly for the record.

PERSONAL PLANS

I've had a couple questions about "What are you going to do after Marc (and Carl) take over?" Never fear, I have some things going on and planned. I've been working the last 3½ years on a catalog of coffee tokens (Sambo's, wooden nickels, metal and plastic), and a catalog of school and university tokens and commemorative medals. I have to get them finished up and printed and available for interested collectors. That'll take a couple more months.

After the catalogs, my next two projects, on which I have begun some preliminary work, involve writing. One of the is to prepare a booklet about the two federal sales tax tokens/coins that never got manufactured. I've made some contacts around

Washington (newspapers and government archives) that as far as I know have not been explored and may have some illustrations. So that's one project. The other is to get out the Catalog Supplement Sheet with color illustrations for the MO, UT, and WA plastic sales tax tokens. (That shouldn't take long once I have some time available.)

And after that, there are others to work on, if the cancer hasn't reared its ugly head again. I know I've mentioned some things before, such as I want to work on the family genealogy, although I certainly don't expect to get a lot done - that sort of detailed searching through census records, county records (York and Lancaster counties, Pennsylvania, mostly), and other such sources, takes a lot of time. As far as I've been able to find out, the Mormons haven't developed any records of the family name as yet, so there's no shortcut available.

I have a large collection of MAD magazines. I need to make a complete inventory and then try to sell it to some collector or, if necessary, a dealer. I have several large boxes of paper materials - letters, booklets, etc. - that were left from my parents' estates. I have to sort through them and throw out most, since there's not much that interests my kids. Then, my wife and I have a lot of books, some easy to read paperbacks and others really "heavy stuff." We'd like to give them away to the local library, but it's closed for eighteen months for rehabilitation and isn't accepting donations of books, so we have to come up with some other approach. We have quite a few of the 33½ records, mostly in very good shape; we need to inventory and sell them.

And there's a lot of other things to do. As you can see, we are gradually "breaking up" our household of forty years so that my wife won't have so much of a mess to deal with after I'm gone, when she'll want to move into smaller quarters.

PRICES REALIZED

Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140, Auction 34 Closing October 13, 1996

114 Texas Lot: (7 other tokens); Jake Johnson, Keep Tokens Out of TX \$41
(Note that the price realized applies to all 8 tokens.)

ATTS PUBLICATIONS

This is a listing of the publications of the American Tax Token Society (ATTS). It also includes a few other documents which are not ATTS publications but nonetheless are of significant interest. Prices shown are for single copies. Postage is included in the cost of most publications but is separately indicated where applicable.

With regard to the *Newsletter*, members receive the entire year's issues (January through December), currently four issues per year, for the year of membership. This is true regardless of the specific date during the current year that the member joined. Each member also receives any other

materials distributed with the *Newsletter* during the year; some of these materials, but not all, are also available at the reprinting cost indicated. There is no provision for backdating membership in order to receive past *Newsletters* and other materials at less than the reprinting cost indicated.

The list which follows does not include every single issue of the *Newsletter*, every clipping, or every historical catalog, or every article from a journal, because that would result in a document of about 75 pages. If there is interest in a specific article, *Newsletter*, clipping, etc., a more detailed list can be provided or a price can be quoted.

COMPILATIONS (REPRINTS) OF NEWSLETTER

ATTS Newsletter March 1971-June 1979 (Vols. 1 through 8, 40 issues in all)

Plastic comb bound, 8½" x 11" reprints with index	\$27.00
Index alone	\$1.70

(There was no *Newsletter* from July 1979 through December 1982)

ATTS Newsletter January 1983-December 1986 (Nos. 41 through 55)

Plastic comb bound, 8½" x 11" reprints with index	\$23.00
Index alone	\$1.30

ATTS Newsletter January 1987-December 1989 (Nos. 56 through 67)

Plastic comb bound, 8½" x 11" reprints with index	\$30.00
Index alone	\$1.50

ATTS Newsletter January 1990-December 1993 (Nos. 68 through 83)

Plastic comb bound, 8½" x 11" reprints with index	\$26.00
Index alone	\$1.50

Consolidated Index, March 1971 through December 1996 \$4.00

YEARLY SETS (REPRINTS)

Vol. 1 March 1971 - February 1972	\$6.50
Vol. 2 March 1972 - February 1973	\$7.00
Vol. 3 March 1973 - February 1974	\$4.00
Vol. 4 March 1974 - February 1975	\$5.10
Vol. 5 March 1975 - February 1976	\$5.40
Vol. 6 March 1976 - April 1977	\$4.30

(Vol. 6 No. 6 and Vol. 7 No. 1 were a combined issue.)

Vol. 7	January 1977 - December 1977	\$3.50
	(There were no issues from January 1978 through August 1978.)	
Vol. 8	September 1978 - June 1979	\$3.20
	(There were no issues from July 1979 through December 1982. Starting with the issue of January - March 1983, issues were numbered consecutively starting with 41.)	
1983	(41 - 44)	\$6.50
1984	(45 - 47)	\$7.50
1985	(48 - 51)	\$8.60
1986	(52 - 55)	\$12.70
1987	(56 - 59)	\$15.40
1988	(60 - 63)	\$16.40
1989	(64 - 67)	\$14.60
1990	(68 - 71)	\$8.50
1991	(72 - 75)	\$5.80
1992	(76 - 79)	\$5.80
1993	(80 - 83)	\$5.60
1994	(84 - 87) (Not including Catalog Supplement Sheets)	\$4.50
1995	(88 - 91) (" ")	\$3.60
1996	(92 - 95) (" ")	\$3.50

ATTS CONSTITUTION FREE

HISTORIC CATALOGS AND LISTS (REPRINTS) (2nd Edition), January 1994 \$24.30

This is a plastic comb bound compilation. There are fifteen sections, comprising the early lists and catalogs of Magee, Whitt, Cabot, Di Bella, Wick, Johnson, Lipsky, Schmal, and Schimmel. It is a large book of over 250 pages, truly intended for the aficionado of historical material.

THE NUMISMATIC SCRAPBOOK MAGAZINE (REPRINTS), June 1987 \$7.70

This is a plastic comb bound compilation. There are eighteen articles, from July 1935 to February 1961.

THE NUMISMATIST (REPRINTS) (2nd Edition), January 1994 \$4.20

A plastic comb bound compilation, this publication includes fifteen articles, from February 1933 to February 1987.

TAMS JOURNAL (REPRINTS) (2nd Edition), January 1994 \$3.30

There are nine articles in this plastic comb bound compilation, from August 1968 to February 1987.

TAX TOKEN TALLY (REPRINTED)

\$6.40

This is a plastic comb bound reprinting of Mike and Sandra Pfefferkorn's newsletter. It was the predecessor of the *ATTS Newsletter*, providing a great deal of information that was new at the time. It also set the pattern for the cataloging system in *Chits*, *Chiselers*, and *Funny Money*. There are eleven issues, October 1970 through December 1972.

UNITED STATES SALES TAX TOKENS AND STAMPS, A History and Catalog,

Merlin K. Malehorn and Tim Davenport

\$43.45

This is the new standard catalog, sponsored by ATTS and published by Jade House Publications. It is the replacement for *Chits*. It is available to ATTS members for \$39.95 plus \$3.50 handling and postage, from Turtle Hill Book Company, P.O. Box 265, Bryantown, MD 20617. (The cost for non-members is \$49.95 plus \$3.50 handling and postage.) Copies are not available from the ATTS Editor or Secretary-Treasurer.

CATALOG SUPPLEMENT SHEETS

These are pages originally issued with a *Newsletter*, but available separately for members needing a copy in later years. They provide information that updates and supplements the ATTS catalog by adding new items, giving more detail about minor varieties, providing corrections where needed, and so on. Due to their one-page nature, the cost of postage is not prepaid and is included in the cost of the sheet. In general they are priced at 10¢ per printed page, plus postage. Several of them consist of more than one page. Write for a detailed list and/or quote on any or all.

CATALOG OF OHIO R5 SCRATCH MARKS, Merlin K. Malehorn

\$4.00

This is a personal publication of the author, not an ATTS publication. It is listed here because it relates to a specialized aspect of the Ohio sales tax receipts. The Ohio receipt (R5) discussed in this publication is **OH-S15** in the new catalog. This publication is available from the author at 6837 Murray Lane, Annandale, VA 22003.

CANADIAN SALES TAX RECEIPTS, Merlin K. Malehorn

\$5.00

This is a personal publication of the author, not an ATTS publication. It is listed here because it is the only known compilation and catalog of a series of provincial sales tax "tickets" used in the majority of the Canadian provinces during a period of time when cash registers would not ring up and print out the sales tax. It is available from the author at 6837 Murray Lane, Annandale, VA 22003.

SALES TAX TOKENS PRICES, Jerry F. Schimmel

\$2.00

This is a personal publication of the author, not an ATTS publication. It is available from Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140. It is listed here because it provides significant information about prices of sales tax tokens in the 1980s.

COLLECTING SALES TAX TOKENS: An Introduction,

Merlin K. Malehorn and Tim Davenport

\$3.00

This booklet was written for the individual who is curious about sales tax tokens, and for the collector who is just beginning a collection and has very little knowledge about them.

"HERRIN" SALES TAX TOKENS, Merlin K. Malehorn

\$11.00

This is a personal publication of the author, not an ATTS publication. It is listed here because it is the only known detailed examination of the history of two tokens purported to be from Herrin, Illinois. It also includes a die-by-die analysis, with information that will enable their identification, of the 24 different dies of the square Herrin token. It is available from the author at 6837 Murray Lane, Annandale, VA 22003.

HOW TO ORDER AND PAY

Publications are available from the ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003, except for those for which a different address is identified.

Checks for publications that are identified as "a personal publication of the author" should be made out to the author by name.

Checks for other publications should be made out to the name of the current ATTS Secretary-Treasurer or Editor. This is necessary because it is not always possible to establish or maintain separate bank accounts under the title "ATTS," and therefore checks made out to ATTS cannot be deposited and must be returned for reissuance.

FINANCIAL REPORT - OPERATIONS JANUARY 1 - MARCH 18, 1997

Cash on hand	1/1/97	\$229.60	Expenses	3/1 - 3/18	\$4.28
Expenses	11/1 - 1/31	133.32	Income	3/1 - 3/18	\$88.00
Newsletter 95, inc. printing and postage, pics			Balance	3/19/97	\$791.06
Income	1/1 - 1/31	none	<p>The balance (\$791.06) for March 19 does <u>not</u> include the cost of printing and mailing this issue (#96), which is always the case, because the cost is unknown until after the issue is printed and mailed. However, what this boils down to is that we have \$791.06 on which to handle misc. secretarial and editorial functions, including the <i>Newsletter</i>, for fiscal year 1997. Remember that we also have \$1403.15 plus accrued interest in our savings account, of which the President has custody.</p>		
Balance	2/1/97	\$96.28			
Expenses	2/1 - 2/28	\$47.94			
supplies, misc. mailing, misc reprints					
Income	2/1 - 2/28	\$659.00			
dues and donations					
Balance	3/1/97	\$707.94			

ORGANIZATIONAL REPORT JANUARY 1 - MARCH 18, 1997

MEMBERSHIP 10/1/96 102

New members* 3
*C.J. Reece, A.B. Smith, K.T. Stewart
Reinstatements none
Resignations none
Deaths none reported
Renewals, life, honorary 91
Not renewed as yet** 11

**According to my records, those who have not yet paid 1997 dues are L. Bledsoe, N.F. Carlson, O.A. Foss, M. Glazer, R.W. Halteman, R. Hartzog, S. Hawkinson, J.C. Hoffman, W.K. Inabinette, S. Kawalec, E.B. Tupper.

OHIO COLLECTION SYSTEM

... Richard M. Johnson (L-38)

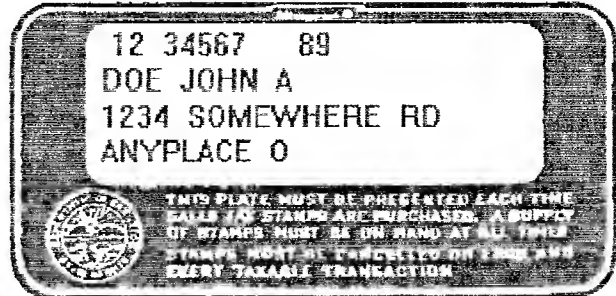
Under the collection system used in Ohio, a new merchant had to go to the County Auditor to obtain a vendor's license and an identification plate bearing the name, location, license number, and type of business. Using the plate, the merchant could then purchase receipts from any of several sources. In 1950 the tax department "agents" consisted of 86 County Treasurers, 216 banks, and 40 private organizations.

The Sales and Excise section of the Department of Taxation was responsible for ordering the receipts on an as-need basis. The receipts were delivered to the office of the State Treasurer which subsequently distributed them to the County treasurers, who supplied both vendors and other agents. Supervision of the private agents, however, fell to the Sales Tax Division of the State Auditor's office.

The compliance section kept a file on every merchant in the state. This included his stamp purchases and his semi-annual ST-10 returns. It was on these forms that the merchant had to account for all receipts in his possession and provide a record of all receipt purchases to include date and amount. If any problem arose it was reported to the Audit and Assessment section. In 1949 the state had 110 full-time and 50 half-time auditors.

Within the Department of Taxation the Office Services section was responsible for handling redemptions. According to an article in the *State Revenue*

Newsletter for November-December 1989, the redeemed stamps were burned in an incinerator at the old State School for the Blind.



An addressograph plate

A typical vendor's license

NEW SECRETARY-TREASURER!

... The (Old) Editor

WE HAVE A NEW SECRETARY-TREASURER! Carl Cochrane, a member since 1977, has agreed to serve in this position, starting July 1. I will leave it to him to introduce himself as he desires.

Who do you write to, starting in July? For address changes, dues, personal news, and similar matters, write to Carl Cochrane, 12 Pheasant Drive, Asheville, NC 28803-3320.

Write to Marc Duvall, 1001 - 4th Avenue Plaza, Ste. 3200, Seattle, WA 98154 about anything that might be an article in a *Newsletter* and any other matters related thereto. NOTE that this is a new address for Marc - I gave you a different one in the last issue.

And keep on writing to me (Merlin, at the same old place) for a while about new finds and other stuff, and Catalog Supplement Sheets.



ATTS NEWSLETTER

APR - JUN 1997

97

ATTS Secretarial Office, 12 Pheasant Drive, Asheville, NC 28803-3320
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

WANTED: Metal "drinking cup" tokens. Send description and/or rubbing or xerox both faces, quote price. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

FOR SALE: *Chits, Chiselers, and Funny Money*, by Michael Pfefferkorn and Jerry Schimmel. Copy 148 of 500. Fine condition. \$40.00 postpaid. Stuart Hawkinson, 8520 SW Cecilia Terrace, Portland, OR 07273. (503) 293-5178 (evenings).

FOR SALE: A non-collector who has accumulated about 3 dozen sales tax tokens, apparently all state-issued, wishes to sell them. If you might be interested, contact Mr. Peter W. Bernard, P.O. Box 10326, Beverly Hills, CA 90213-3326.

FOR SALE: I have quite a variety of full and empty boxes and wrappers. Prices \$3 to \$20, in general. Send SASE for list. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

FOR SALE: I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. Send SASE for detailed price list. Tom Holifield, P.O. Box 533, Alderson, WV 24910-0533.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 plus \$3.50 S&H, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617.

FOR SALE:

MO-017	\$5
MO-018	\$5
MO-019A	\$3
MO-019B	\$3
MO-029	\$3

I'll pay postage for more than 2 at a time; otherwise, send an extra 32¢ or unused stamp or SASE. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

PRICES REALIZED

Stephen P. Alpert, P.O. Box 66331, Los Angeles,
CA 90066, mail bid sale 52, March 3, 1997

885	Kankakee Co (IL) 1/4c alum tax token, 16 mm, lot of 8 pieces VF-AU	\$6.25
1114	200 assorted US tax tokens	\$20

A DEFINITE MAYBE??

... Merlin K. Malehorn

Mr. George Magee, Jr., of Bryn Mawr, PA, was probably the most active and influential of the individuals who started collecting, trading, buying and selling, sales tax tokens at the very beginning of the short historical period encompassing the "sales tax token era." He was the first cataloger, among other things. Over the years I have served as Editor, he has

been the source of various short articles and source material. He recently sent down the letter which follows, and asked if perhaps the paper token accompanying it would be considered a new find. My response, somewhat edited, is on the next page. I've added columns to make the letter easier to read.

527 3rd St.
Lockport, Ill.
4-7-38

Dear Mr. Magee,

I am enclosing a unique token used in a small town in the southern part of the state.

It is the only Woolworth store using them as far as I can learn, and appears as tho it could be used at any of these stores in this state.

Each time a purchase is made the amount of the purchase is punched out so that you could make a ^{small} purchase at several counters in the store and yet be paying only one cent tax on purchases up to 35¢ total.

I am passing this on to you for further information as to its value as a token. If interested I'd have the party I recieved it get a supply so

2

RETAILERS' OCCUPATION TAX
ONE CENT PAID

entitles bearer to purchase a total of
35¢ in merchandise in this store with-
out additional cost.

F. W. WOOLWORTH CO

10 • 5 • 5 • 5 • 5 • 5

ILL.

now.

Very truly
Paul Sandstrom

MY COMMENTS:

I have seen two or three of these little Woolworth slips in the past but, lacking any further information, had been unable to conclude that they are what we would consider to be sales tax tokens. Of course, the phrase "Occupation Tax" on them fits the name given to the Illinois 1933 effort to initiate a tax on general sales of merchandise, but otherwise there has been nothing else to go on.

Even with Sandstrom's letter, I remain unconvinced that this should be called a new find sales tax token. The trouble is, the date of the letter is 1938, by which time the local tokens supposedly had been out circulation for three to five years. Further, the state aluminum tokens replaced everything in 1935, and they too almost immediately had fallen into disuse by late 1936. I am doubtful that a national organization as widespread as Woolworth's would have been allowing one of its stores to continue using this bit of paper in 1938.

The problem presented by this token is not so readily resolved, however. The 1933 "Occupation Tax," with its accompanying local metal and cardboard tokens, was the focus of a legal flurry for about a month in the spring of 1933, i.e., April and May. The letter is dated April 21, 1938, five years later. Is it possible Sandstrom made a dating error when he wrote his address and the date? I doubt it, and think we should accept the date of the letter as is.

But, the author goes on to say "used in a small town in the southern part of the state." Unfortunately, there's no verb form such as "*had been* used in . . ." or "*is being* used in . . ." So we cannot be certain of the calendar time of the usage, on that basis alone. However, in the next paragraph the author says "It is the only Woolworth store using them as far as I can learn . . .," which definitely is a *now* (at the date he was writing) time. He also indicates that he had investigated at that time and found no usage by other stores. Again, there is no "*had been*" or other indication that it was a usage that had been ended. Rather,

the impression is that usage was continuing into 1938 for some reason unknown to us. It could have been used also during the short period in 1933, but nothing in the letter so indicates.

On the other hand, in 1933 the Kewanee plan, which was the most prevalent, dealt with a 3% occupation tax (the value stated on the chit), bracketed so that 1¢ tax was to be collected for 27 to 35¢. That is the collection value or bracket stated on the token for 1¢. The token doesn't have the format used by other cardboard and paper issuers throughout the state, most of which used a ¼¢ value and did not include brackets but rather just gave a face value. But there are a couple others used in 1933 that do not conform to the general pattern, so that probably proves nothing.

Then also there is the strong possibility that the author may have not been as precise as we would like in his inquiries about usage or about interpretation of the results. He could have thought that he found it "was being used" by the store, with the source of the information meaning "it had been in use" (i.e. only at some time in the past), but Sandstrom understood the information as including both past and present usage.

Isn't the English language fun?

It seems to me that at this point we should stay with that old rule of thumb: the simplest explanation is the best explanation. In other words, Sandstrom meant it exactly as he said - he understood that the token was currently (1938) in use in some unidentified southern Illinois Woolworth store. Since that doesn't seem to fit at all with all the other information we have in hand about Illinois tokens, I am inclined to consider the chit as a "maybe."

On the other hand, the letter accompanying it provides enough possibility that I wouldn't advise a collector to "forget it." Personally, I'd hold on to the letter and the chit as a "puzzle to be solved." As you know, about once a year I write a column about such puzzles, so now we have another "What about this?"

So, my fellow collectors of sales tax tokens, what do you think this bit of paper is?

another cousin

I found this one in NATCA June 1997, for sale by F. Connor, Orlando. FL.

PINBACK: ? NO / NEW TAXES / j.d.
"BEN" / WAGNER / FOR ORANGE COUNTY / COMMISSIONER / ect. 59 mm.

(From a state-issued pamphlet dated March 1, 1960, giving pertinent facts on sales and use tax laws.)

ST 4

REV. 3-60



STATE OF OHIO

DEPARTMENT OF TAXATION

STANLEY J. BOWERS, TAX COMMISSIONER

DIVISION OF SALES, EXCISE AND HIGHWAY USE TAXES

J. E. WILLIAMS, CHIEF

PERTINENT FACTS RELATING TO OHIO SALES AND USE TAX LAWS

Issued March 1, 1960

The Ohio Sales Tax Law imposes an excise tax on each retail sale of tangible personal property made in Ohio that is not exempted by provisions of the Act.

Sales include all transactions whereby title or possession, or both, of tangible personal property is or is to be transferred for a consideration. It also includes the furnishing of lodging to transient guests by hotels, motels and similar establishments where five or more rooms are used or offered for use as sleeping accommodations for guests.

Installation Sale: Retailers who contract for the installation of the articles sold, are vendors of the articles sold and materials transferred. Unless the charges are itemized showing the charge for materials separately from the charge for installation, the tax will apply on the entire charge. Such separation must appear in the sales agreement or on the initial invoice or initial billing rendered by the vendor to the consumer.

Cash Transactions: Where possession or title of the tangible personal property is transferred and payment is made simultaneously, such payment and transfer constitute a single transaction. The tax must be collected at that time, if the transaction is subject to the tax. The tax must be collected in addition to the selling price and prepaid tax receipts canceled by detaching the consumer's portion and by delivering it to the customer.

Credit Transactions: Where sales are made on credit, each separate charge constitutes a separate transaction. At or prior to the delivery of possession of the thing sold, the vendor shall cancel prepaid tax receipts equal to the amount of the tax. The amount of the tax, as evidenced by such cancellation, is a legal charge in favor of the vendor which shall be collected in addition to the price. At or immediately after collection, the vendor shall deliver the consumer's part of the canceled prepaid tax receipts to the consumer.

Rentals of items of tangible personal property and retail sales of such articles are synonymous within the meaning of the law. The tax applies to rental transactions and the rent is the basis for the collection of the tax.

Employer's Sales to Employees of articles of tangible personal property from an employer's stock of merchandise whether the transfers are designated as sales or wages are sales at retail and subject to the tax. However, the furnishing preparing or serving of meals without charge by an employer to an employee is not construed as a sale providing the employer records such meals as part compensation for services performed or work done.

Price means the aggregate value in money of anything paid, or promised to be paid, by a consumer, for the tangible personal property, whether in cash or by exchange. Example: A customer buys an automobile for \$1500.00. He is allowed \$400.00 for his old car. The tax is computed on the basis of \$1500.00. No deduction may be made for the trade-in value of the old car.

Discounts: A discount allowed, and taken, at the time of sale, which establishes a new selling price for the articles sold, may be deducted in arriving at the tax base. Discounts allowed after the sale is made, such as discounts for payment within ten days are not deductible in determining the tax base for sales tax liability.

Tax Brackets: The tax is a bracket tax, as follows:

If price is less than thirty-one cents, no tax;

One cent if the price is more than thirty cents and not more than forty cents;

Two cents, if the price is more than forty cents and not more than seventy cents;

Three cents, if the price is more than seventy cents and not more than one dollar;

PERTINENT SALES TAX FACTS

If the price is in excess of one dollar, three cents on each full dollar and in addition, one cent, if the price exceeds an even number of dollars by more than eight cents, but not more than forty cents; two cents if such excess is more than forty cents and not more than seventy cents; and three cents if such excess is over seventy cents.

Exemptions:

Items sold for resale.

Items to be incorporated into tangible personal property for sale by manufacturing, processing, assembling or refining.

Items to be used or consumed directly in the production of tangible personal property for sale by manufacturing, processing, refining, mining, production of crude oil, or natural gas, farming, agriculture, horticulture or floriculture, and persons engaged in rendering farming, agriculture, horticulture or floriculture services and services in the exploration for and production of crude oil and natural gas, for others, shall be deemed to be engaged directly in farming, agriculture, horticulture or floriculture, or exploration for and production of crude oil and natural gas; or directly in making retail sales, or directly in the rendition of a public utility service, or directly in industrial cleaning of tangible personal property, or directly in the cleaning of the tangible personal property used in the rendition of a towel and linen service or supply, as evidence of a contract of insurance, or directly in commercial fishing.

Employees' meals when recorded as part compensation for services rendered or work done and the transfer of copyrighted motion picture films except such films as are used solely for advertising purposes, personal service transactions which involve sales as consequential elements for which no separate charge is made.

When the consumer is the Federal Government or instrumentality thereof, State of Ohio or political subdivision thereof or churches or non-profit organizations operated exclusively for charitable purposes in this state.

Sales of food for human consumption off the premises where sold, newspapers, magazine subscriptions shipped by second class mail, motor vehicle fuel, except when sold for the propulsion of airplanes, and except sales on which a refund of the motor vehicle fuel tax is allowable in which case the sales tax will be deducted from the refund of the motor vehicle fuel tax; cigarettes, beer; artificial gas, natural gas, electricity, steam and water by public utilities as same are defined in Section 5727.01, Revised Code, when delivered through wires, pipes or conduits, and all sales of communications services by a telephone or telegraph company; casual sales, except motor vehicles or house trailers; sales not within the taxing power of the state under the Constitution of the United States; charges for transportation of persons or property; food to students only in a cafeteria, dormitory, fraternity or sorority maintained in a private, public, or parochial school, college or university; ships, or vessels engaged principally in interstate or foreign commerce.

All sales in this state are presumed to be subject to tax until the contrary is established.

Exempt Sales: Vendors making sales on which the tax does not apply shall procure a certificate of exemption from the purchaser showing why the sale is not subject to the tax. If such certificates are not furnished or obtained within the period for filing the vendor's return for the semi-annual period in which the sale is made, it is presumed that the tax applies. This does not prevent the vendor or consumer from establishing that the sale was not subject to the tax within sixty days of the giving of notice by the commissioner of intention to levy an assessment and, if so established, the tax would not apply. No certificates need be obtained or furnished where the identity of the customer is such that the transaction is never subject to the tax, or where the items of tangible personal property sold is never subject to the tax, or when the sale is consummated in interstate commerce.

Exemption Certificates of the forms prescribed by the Department of Taxation may be procured from a local printer or business supply house.

Tax Receipts: Prepaid sales tax receipts are procured from the Treasurer of State, his agents and county treasurers. Vendors will receive a copy of the Purchase Orders covering the purchase of prepaid tax receipts which must be retained by them for a period of four years.

Repayment of Tax: Prepayment of the tax by a vendor is only permissible after he

PERTINENT SALES TAX FACTS

or they have been authorized to do so by the Department of Taxation.

Refunds: In the event merchandise, on which sales tax receipts have been canceled, is returned to the vendor by the purchaser, the vendor may refund the tax to the purchaser. The vendor may apply for a credit for the amount of the tax refunded. Such application must be on forms prescribed by the Department, must state the gross amount of all such refunds during the period covered by the application, which period shall not be less than one calendar month nor more than six calendar months all wholly within a semi-annual period ending on June 30 or December 31 of any year. Such applications must be filed not later than the last day of the 3rd month after the end of the semi-annual period in which the merchandise was returned. **Refunds:** Erroneous Payment; A refund may be made to a vendor for any unused or spoiled tax receipts, or for the amount of taxes paid illegally or erroneously upon application on the proper form. An illegal or erroneous payment or assessment paid directly to the state by a consumer is also refundable to the consumer upon proper application. Applications for refund must be filed within 90 days from the date the tax receipts are spoiled, or within 90 days from the date it is ascertained that the assessment or payment was illegal or erroneous.

Vendor's Licenses and Identification Plates: Each person, firm or corporation making taxable sales in Ohio must procure a vendor's license. Application for license is to be made to the County Auditor of the county where the business is located. The Department of Taxation will furnish to each vendor a metal identification plate. This plate must be presented to the Treasurer of State, his agents or County Treasurers as it is the only identification recognized by the agent of the Treasurer for the purchase of Stamps.

Collection of the Tax: The department has the power to make an assessment against a vendor who fails to collect the tax or obtain a valid exemption certificate where required; also the power to make an assessment against any vendor who fails to file a sales tax return as required by Section 5739.12, Revised Code. If any consumer fails to pay the tax on any transaction subject to the tax, the consumer is personally liable for the amount of tax applicable to the transaction and the tax department may make an assessment against such consumer. An assessment against either the vendor or consumer will not bar an assessment against the other for the tax applicable to the same transaction. Payment by one shall be a bar to assessment against the other. A penalty of fifteen per cent (15%) is added to the amount of every assessment.

Records: Each vendor shall keep such complete and accurate records as will readily disclose all of the information required on the sales tax return. This includes all invoices, cash register tapes, day books, deposit slips and exemption certificates supporting claims for exemption, together with vendor's purchase orders, all of which must be retained for a period of four years.

Tax on Receipts: In addition to the tax imposed by Section 5739.02, there is levied upon the privilege of engaging in business of making retail sales an excise tax of three percent (3%) of the receipts derived from such retail sales, excepting sales under thirty-one cents and properly evidenced exempt sales. The amount of stamps canceled in accordance with Section 5739.03 and the amount of tax paid to the Clerk of Courts by a motor vehicle dealer on the sale of motor vehicles shall be deducted from the above mentioned tax and the difference, if any, must be paid at the time the return is filed.

Reports: Sales tax returns must be filed semi-annually with the Treasurer of State together with any moneys due under Section 5739.10, Revised Code on the form prescribed and furnished by the Department of Taxation within thirty-one days after the expiration of the period covered by the report. Failure to file within the prescribed period subjects the vendor to an additional charge of one dollar (\$1.00) per day for each day the report is delinquent.

Rules have been promulgated by the Tax Commissioner which are administrative orders covering vendors' duties and procedure to be followed in complying with the law. Copies of such rules will be furnished upon request. The request should be made to the Department of Taxation, Division of Sales, Excise and Highway Use Taxes, 68 East Gay Street, Columbus 15, Ohio.

Violations of the Sales Tax Law are subject to penalties imposed in Section 5739.99, Revised Code.

OHIO USE TAX

The Ohio Use Tax was enacted to supplement the Ohio Sales Tax by imposing a like tax on the use, storage or consumption in this state of tangible personal property. The tax does not apply to the use, storage or consumption in this state where the sale of such property is subject to the sales tax and such tax has been paid. Exemptions from the use tax correspond with the exemptions from the sales tax.

In determining exemptions under the Use Tax reference may be made to the Sales Tax rules since the general rules applicable to the Sales Tax are applicable to the Use Tax, unless otherwise specified.

Manufacturers producing articles of tangible personal property for their own use in Ohio, are consumers of such articles and must pay the tax on the cost of the materials going into said articles.

Contractors who purchase tangible personal property outside of Ohio for their own use in this state must pay the Ohio Use Tax thereon.

Installation Sales: Tangible personal property purchased in interstate commerce under an installation contract is deemed to come to rest for the purpose of the application of the Use Tax at the time the installation is completed.

Motor Vehicles: When purchasing a motor vehicle or house trailer from a dealer, manufacturer or individual located outside of the State and not through an Ohio dealer, the consumer must file a Consumer's Use Tax Return at the time application is made for Ohio Certificate of Title, and pay the Use Tax, at that time, to the Clerk of Courts.

Non-resident persons, firms and corporations who are engaged in the business of selling tangible personal property in Ohio for use, storage or consumption in Ohio are required to register with the Department of Taxation for the collection of the Use Tax. No registration fee is required.

Submission of Returns: Each person, firm or corporation that makes a manual collection of the Use Tax from its Ohio customers must file a return with the Treasurer of State semi-annually on forms prescribed and furnished by the Department of Taxation.

Persons, firms or corporations making collections of and having permission to prepay the Use Tax directly to the state must file returns on a quarterly basis.

Sellers operating under prepayment method must post bond with surety to the satisfaction of the Treasurer of State assuring prompt return of money's collected. The use of prepaid tax receipts is not required by such registered sellers.

CONSUMER'S WHO HAVE NOT PAID THE OHIO TAX TO THE SELLER, ARE LIABLE FOR THE PAYMENT OF THE USE TAX AND ARE REQUIRED TO SUBMIT A QUARTERLY CONSUMER'S RETURN WITHIN FIFTEEN (15) DAYS AFTER THE EXPIRATION OF THE CALENDAR QUARTER DURING WHICH THE TANGIBLE PERSONAL PROPERTY WAS PURCHASED FOR USE IN OHIO. THE RETURN, TOGETHER WITH REMITTANCE OF ANY TAX DUE MUST BE FORWARDED TO THE TREASURER OF STATE.

Violations of the Use Tax Law are subject to the penalties imposed in Section 5741.99, Revised Code.

WALTER J. BURKE, JR.

Merlin K. Malehorn, L-279

In *Chits, Chiselers, and Funny Money*, Pfefferkorn and Schimmel, 1977, Appendix XI, "Other Tax-Related Tokens," there is an entry describing a thin-wood piece of wooden money, 89 x 51 mm., created by Walter J. Burke, Jr in 1970. I repeated this entry in our 1993 catalog, on page 360, but assigned no catalog number. The 1993 entry was made as an informational matter. Mr. Burke created several such pieces, not all of which involved sales tax tokens. The general format was that there would be a token or coin pasted in the center of the wooden piece, and surrounding it would be a "good for one token handshake at (a coin-related event)." Aside from several coins for various events, he had pasted in the center MO zincs, green and red MO plastics, and an IL aluminum. Since the usage seemed not specific to tax tokens, these pieces were regarded as curiosities rather than something to be cataloged, although of course every collector is free to do whatever he or she may wish.

I know that he has known Mike Pfefferkorn and Jerry Schimmel for some time, as well as the late Jerry Bates, so I expect that he has a deep pool of information that we have not yet tapped, and may have some of the Missouri patterns of which we have illustrations in the catalog. But, other than some other miscellaneous information and some pictures that I had accumulated, I had not had any more contact with or detailed information from him. I recently received a note from him, asking for information about the Missouri milktop counterstamps. As you are aware, there are quite a few of them in the catalog, and there are also a couple Catalog Supplement Sheets. He

indicated he is working on a book about the milktops. Such a book would be a nice companion to the catalog, in my opinion, so I gladly sent him the requested information and asked what else he may have in which we might be interested.

In the short period of our exchanges of correspondence, he sent me xeroxes of several additional varieties of the postal card in WA O20, with scenes around the state. The gist of the matter is that there are at least six more scenic views. These may not be of interest to you as collectibles, but I will put them into Supplement Sheet form later so that you can stick them in your catalog or file if you wish.

Of more immediate interest, though, was his introduction of several more MO counterstamps on the five mill and one mill milktops. I will prepare those as Catalog Supplement Sheets later. In the meantime, here are a few of them. As you are all well aware, one of my favorite little hangups is trying to dig out of archives, antiques, and personal files all the MO counterstamps that I can.

However, in his notes to me he also indicates he has still other MO milktop counterstamps in his collection but does not have time to work on the matter at the moment because he has been involved and occasionally hospitalized with some heart problems. I am not certain of his current condition - we quickly exchanged a couple letters and he commented about having more operations coming. I have not heard from him since mid-April; hopefully everything will be OK and we will be able to explore in more detail what information he may have.



PERSONAL NOTES and Other Stuff!

. . . The (Almost Retired) Editor

THIS IS IT!

Well, here we are! I've been your Editor since mid-1985. It has been a lot of fun. There have been and still are a lot of interesting things to work on and things to be discovered (see my article on Mr. Burke, for example), and articles to be written. I've made my share of serious mistakes as well as silly ones, especially silly when it comes to poor proofreading even with computer assistance. You've all been very kind and understanding, which is always greatly appreciated by all of us who volunteer for unpaid jobs in all sorts of hobby, church, community service, and other organizations. I look forward to being with you as a contributor for a while, particularly with regard to new finds and continuing efforts to keep the catalog up to date.

I've transferred most of the editor's files to Marc Duvall, the new editor, and will be getting the remainder into the mail to him within a few weeks. I've sent some of the secretary-treasurer stuff to Carl Cochrane and will get that wrapped up in a month or two.

Frankly, although I'd enjoy continuing as editor, I really do think it's time for a change, a new look. Although there are usually only a little over 100 of us members, each of us has personal interests, so it's really desirable that there be turnover in the editor function. That's gives a better chance for each of us to get a fair shake at seeing something related to personal interests. So, I move on to spread myself a little differently, but am not going to go away by any means.

On a continuing personal note, the cancer has again reached the point of needing to be treated, so I recently started the second series. This time it's mostly pills instead of shots, but our tactic is not so much to reduce the cancer with toxic chemicals that will make me terribly sick, but rather to keep it from growing too fast by using a treatment that won't make me real sick. In other words, it won't go away, so let's at least have a reasonable quality of life for a

little longer. So it looks like this is just the right time for a turnover to Marc. Things do work out for the best, although sometimes it may not seem that way!

SOME PERSONAL CURIOSITIES

Although I don't spend much time on them, I have a couple personal curiosities about tokens. I don't expect to find out much more, but they are "What are these all about?" subjects.

For example, I would like to know more about "individual drinking cup" metal tokens. I've had a couple advertisements on the street in various publications, but have had very little response. I have identified seven so far, four of which are in Schenkman's catalog of Maryland tokens, from Baltimore. One of the Baltimores and one each from Miami, Penn. Railroad, and New York City apparently were struck by the Individual Drinking Cup Co. of New York. But all seven are 23 mm., brass, which makes me wonder if the New York Co. didn't strike them all. I've also run into a Centadrink brass token from New York. About three or four times a year I see a drinking cup token in a mail bid sale. But I'd like to know more. Why, when, where, etc. I doubt it'd ever be more than a short column, maybe in *TAMS Journal* if I ever got enough info together, but at the moment it's just a "curiosity" thing.

Another curiosity is war tax tokens. They were mentioned in *Chits* and I've seen them mentioned once in a while in mail bid sales and state catalogs. I listed and illustrated a few in *Loners* (1994), as well as occasionally in *ATTS Newsletter*. But I have the same sort of questions. Why, when, who, etc. Again, just a curiosity thing that probably doesn't go anywhere. But it's another one of the odd little corners of token-collecting that can turn out to be fascinating if you let it.

In fact, it was curiosity about a couple NM sales tax tokens that got me started in *ATTS* in 1983. But that's an old story and doesn't bear repeating.

FINANCIAL REPORT - OPERATIONS

MARCH 19 - JUNE 24, 1997

Cash on hand (Editor)	3/19/97	\$791.06	Balance	6/1/97	\$671.61
Expenses (March)	3/19 - 3/31	\$171.85	Expenses (June)	6/1 - 6/24	\$.53
<i>Newsletter 96</i> , inc. printing and postage, pics			Income (June)	6/1 - 6/24	\$8.00
Income (March)	3/19 - 3/31	\$00.00	dues		
Balance	4/1/97	\$619.21	Balance	6/25/97	\$679.08
Expenses (April)	4/1 - 4/30	\$13.08	The balance (\$679.08) for June does <u>not</u> include the cost of printing and mailing this issue (#97), which is always the case, because the cost is unknown until after the issue is printed and mailed. However, what this boils down to is that we have \$679.08 on which to handle misc. secretarial and editorial functions, including the <i>Newsletter</i> , for the remainder of fiscal year 1997. Remember that we also have \$1403.15 plus accrued interest in our savings account, of which the President has custody.		
supplies, misc. mailing, misc reprints					
Income (April)	4/1 - 4/30	\$53.10			
dues and donations					
Balance	5/1/97	\$659.23			
Expenses (May)	5/1 - 5/31	\$3.62			
Income (May)	5/1 - 5/31	\$16.00			
dues					

DONATIONS: Members have been generous this year in sweetening the pot when they have paid their dues; the total is \$153. Obviously this has aided us greatly in keeping our balance positive. Several years ago the dues were raised from \$5 to \$8 by the Board because, even with our history of donations, it did not look as though we could keep breaking even unless we

cut down on editions or otherwise reduced costs. At present, it appears we are in good shape and, unless there is some horrific change in the economy or how we spend our money, we can manage to keep going "as is." But keep in mind, we can't do it without the donations. And don't forget postal costs will go up next year probably.

ORGANIZATIONAL REPORT

MARCH 19 - JUNE 24, 1997

NEW MEMBERS: none

DROPS: 5 (O.A. Foxx, M. Glazer, J.C. Hoffman, W.K. Inabinette, S. Kawalec)

REINSTATEMENTS: 3 (L. Warner, J.A. Harris, J. Majoros)

MEMBERSHIP (June 24) 103

FEDERAL TAX COINS?

On the next couple pages is a sort of "finish them off" letter to the Department of the Treasury, trying to find out what the Feds were going to do, if anything. I haven't found any response in my files. This is part

of Tom Esker's contribution of papers from the Illinois history of sales tax tokens.

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October 1, 1935.

Mr. Henry Morgenthau
Secretary of the Treasury
Washington, D. C.

Dear Mr. Morgenthau:

We are engaged in the consideration of a problem in which we believe that a satisfactory solution is more likely to be reached if it is made the subject of friendly conference and close cooperation between the states and the federal government. Since your attitude as Secretary of the Treasury has always been characterized by helpfulness and courtesy to state officials, we are writing to you in this connection.

Attached to this letter is a copy of an article clipped from last evening's Chicago Daily News, which relates to a study upon which the Council is engaged, concerning tax tokens.

It is obvious that something must be done to secure standardization and interchangeability of tax tokens in the various states, and that prompt action is necessary before the country is flooded with hundreds of millions of diverse tokens.

May we enquire whether our understanding is correct on these points:

1. That the Treasury Department recently considered the advisability of the issuance of tax tokens by the federal government, and decided against taking such action at the time.

2. That the Treasury Department has expressed an opinion that tax tokens are money and that theoretically it is unconstitutional for the states to coin them.

(1).

(2).

3. That the Treasury Department concluded that inasmuch as the federal government was not prepared to issue such tokens, it would not raise constitutional objections if individual states desired to do so, provided that the state tokens were in such form that they would not be confused with the regular currency of the nation.

4. That the Treasury Department is not objecting to the issuance of square tokens, but is opposed to the issuance of round tokens by the states.

We shall appreciate it very much if you can enclose with your answer copies of any departmental opinions or rules concerning this subject, whether promulgated by yourself, or by the Attorney General, or by the Director of the Mint.

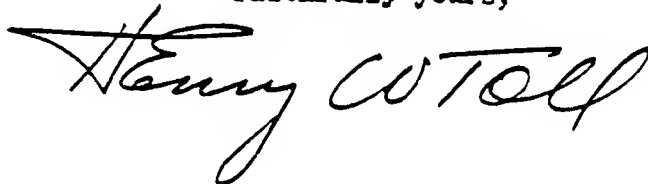
If we are correct in understanding that the Treasury Department recently decided against the federal issuance of tax tokens at the present time, may we enquire what considerations entered into that decision, and whether the decision as to the coming year should be considered tentative or definite. We believe that this information will be helpful to the states in making their plans intelligently, and in avoiding the risk of any unnecessary waste or confusion.

We are in correspondence with various state officials concerning this problem, and we are sending to them a copy of this letter in order that they may be informed as to the progress of the study upon which we are engaged in their behalf. If you will permit me to do so, we shall also send them copies of your answer, in order that they may be fully advised.

I am also sending copies of this inquiry to General Cummings and to Mrs. Ross.

With kindest personal regards,

Faithfully yours,



HWT:LPF

MEMBERS - 1997

(6/24/97)

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

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P.O. Box 24
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1143 12th Street
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437 East 3250 North
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169 Wildwood Lane
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Stone Mountain, GA 30087-0026

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Farma, OH 44129-6149

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1128 Walkup Street
Carbondale, IL 62901

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228 Winding Way
Moorestown, NJ 08057-2632

Clarence E. Glenn, R-317 (1983)
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Rockford, IL 61110-0643

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1899 South Wallace
Erid, OK 73703-8006

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Omaha, NE 68104

Tom Holifield, L-327 (1983)
P.O. Box 713
Alderson, WV 24910-0713

James H. Holtel, L-167 (1973)
153 East Columbus Street
Nelsonville, OH 45764

Lawrence S. Hopper, L-150 (1972)
356 East Desert Inn Road #109
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George Hosek, R-372 (1986)
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Hermann Ivester, R-495 (1994)
5 Leslie Circle
Little Rock, AR 72205

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P.O. Box 728
Leesport, PA 19533-0728

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1004 North Bridge
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Santa Fe, NM 87505-3223

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Bellingham, WA 98226-9518

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8345 South Moody
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Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401

Charles M. Luce, Jr, R-460 (1993)
1393 Kenalan Drive
San Diego, CA 92154-3732

Ronald A. Lynch, R-440 (1991)
2310 Highview Road
Mexico, MO 65265-1536

William J. Macomber, R-177 (1973)
8811 Frankford Avenue
Philadelphia, PA 19136-1411

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Bryn Mawr, PA 19010

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Utica, NY 13502

M. William Massey, R-340 (1984)
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Jeffery L. McFarland, R-126 (1971)
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Donald H. Mead, R-503 (1996)
2507 Glen Oaks Circle
Wichita, KS 67216-2216

Scott P. Mitchell, R-294 (1983)
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El Dorado Springs, MO 64744

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Marietta, GA 10007

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P.O. Box 8166
Manchester, CT 06040-0166

Brian A. Smith, R-376 (1986)
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Jefferson City, MO 65109

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3630 Brookdale Lane
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Harlingen, TX 78550-8658

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Aipena, MI 49707-4806

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Tim L. White, L-392 (1987)
P.O. Box 91
Rocky Face, GA 30740

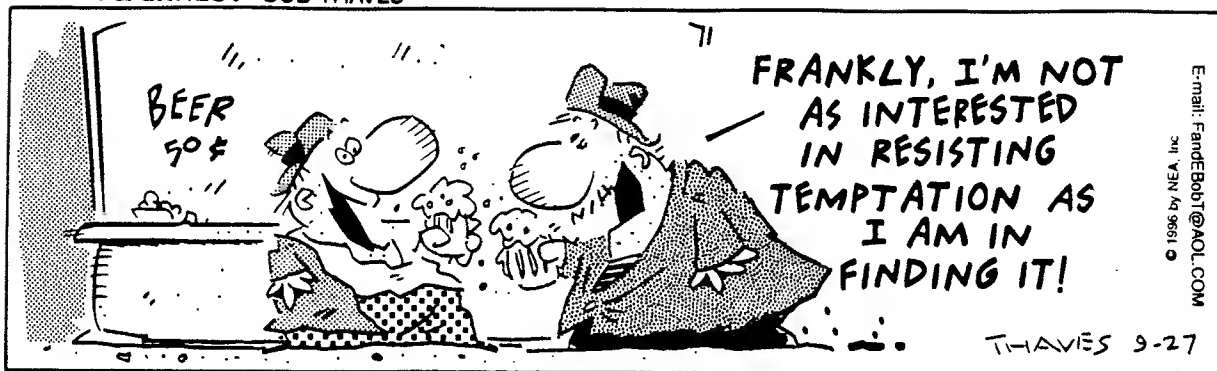
Raymond Wile, R-398 (1987)
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Tupelo, MS 38801

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Frankonkoma, NY 11779





ATTS NEWSLETTER

JUL - SEP 1997

98

A DEFINITE MAYBE?? -

IF YOU ARE GOING TO MAKE A MISTAKE, MAKE A BIG ONE!

. . . Merlin K. Malehorn

One of the things I've learned over and over (mainly because I keep forgetting, somehow) is to "do your homework." This time, I didn't, and now I wish I had a hole to hide in.

You'll remember, I hope, that in the last issue, *Newsletter 97*, I had included a two-page article about a paper token, with an accompanying letter, that George Magee, Jr., had sent down for my so-called "expert" opinion. Well, forget the "expert."

In the letter, dated 1938, a gentleman from Illinois had sent to Mr. Magee the paper token, in essence saying that it was in use in a town in southern Illinois by a Woolworth store. I wrote in response that I was somehow doubtful that it could be considered a sales tax token, mostly because of the late date of the letter as related to the dates during which the local and state issued tokens were accepted and used in the state.

Here's what the token looks like. . .

RETAILERS' OCCUPATION TAX ONE CENT PAID

entitles bearer to purchase a total of
35c in merchandise in this store with-
out additional cost.

F. W. WOOLWORTH CO

10 • 5 • 5 • 5 • 5 • 5
ILL.

OK, so what, you say? Well, this is where I really goofed.

If you have the M&D catalog, take a look at the token attributed to Cairo, Illinois, on page 63. Same token, right? The Cairo attribution, as noted in the catalog, was assigned by Rowold, and we assume he was correct. So the token about which I was dubious was, in fact, presumably from Cairo, regardless of the 1938 date on the letter that came to Mr. Magee. The token sent along by Mr. Magee, with the letter, for my "expert opinion" is from Cairo and it is accepted by us as a sales tax token.

How could I have made such a stupid mistake and failed to find it already in the catalog? I have no idea other than a failure to do a proper job of looking through the catalog for comparisons, etc. In other words, a failure to do my homework completely. I got so interested in evaluating the letter and its ramifications that I didn't give proper attention to the token itself.

My apologies to Mr. Magee and to any members who have been misled by my comments in the article in *Newsletter 97*.

All I can say is that I really feel "stupid." I surely hope no one's collection has been hurt by this big mistake. At this point, I'll keep trying to not make any more of big, dumb, mistakes. But don't bet on it.

TWENTY FIVE YEARS WITH ATTS

by Jerry Schimmel(F-3, H-7)

Ernie Altvater used to visit here in San Francisco. He lived in La Verne which is somewhere near Los Angeles. If you are from San Francisco L.A. County is foreign territory.

There was a basket in my living room the size of a three gallon bucket. I kept it full of state Tax Tokens of all kinds from awful condition to BU. If anyone was curious I invited him or her to reach in and grab as many as could be held in one hand. Ernie visited two or three times.

He was the first ATTS Newsletter Editor. His father had a print shop and the newsletters got done free. Ernie's typesetting made trashy articles look like they came out of Time.

I got started with Sales Tax Tokens like most of us did. I was tired of coins. They looked alike and were getting overpriced. One day I found a tax token in a junk box and asked what it was. Nobody knew. My curiosity got aroused and I was hooked until I could find out what they were.

Jerry Bates in St. Charles, Missouri got me moving on Tax Tokens, OPA booklets, restaurant sugar sacks and things you would not believe. That is where I first saw Illinois 1/4 cent tokens for sale. When I told him I was starting a catalog on Tax Tokens he introduced me to Mike Pfeifferkorn who was doing the same.

About the same time Bates and I agreed that a club was needed. I used to sit upstairs in 1971 typing letters to prospective members and getting together constitutions, rules, ballots and the like to get ATTS off the ground (Twenty-five years ago plus!). Everyone I wrote to was ready to go, and they are still going.

Mike and I had a go-around when he published the Tax Token Tally. ATTS members were considering what to do for a newsletter and Mike thought a private subscription journal would be the thing. Bates and I believed the newsletter should stay with the club. Altvater stepped in with his press and the rest is history. Mike was a good sport and backed out when Ernie's flashy rag went into the mail.

Somehow Mike and I got together on Chits, Chiselers And Funny Money. Mike did most of the work. I stayed with him once in St. Louis when I travelled to Missouri to buy Dick Johnson's collection. Missouri in summer is quite an experience if you are from naturally air-conditioned Frisco. I slept in the buff every night on top of the bed -- and it was still too warm!

Mike is one of the most meticulous numismatists I know. I wish he would do more in publishing than the Missouri Numismatic Journal (which is quite good!). He still calls me long-distance from Missouri every now and then just to chat.

(continued p.5)

(from p.4)

George Magee, Jr. was the first to spot Tax Tokens and their collectible potential. He published his little booklet in the middle 1930s when people still hated the things. I met him in the 1970s when he and his wife came to San Francisco on vacation. George was already older when I met him. When I heard that he was helping Merlin Malehorn and Tim Davenport I was amazed. Emil DiBella got more publicity with his checklists than George, although I do not think DiBella knew more about sales tax tokens.

There are others from the first years of ATTS that I remember, like George Frakes, who identified the Ristine-Weish token, Charles L. Carter, who served as Secretary-Treasurer for years, and Tom McMann, who took over the newsletter after I stopped. Chuck Lipsky sold me all his Middle West trade tokens and took a vacation to the Bahamas on the money. I have not heard from any of them or Ernie Altvater for over twenty years.

Many oldtimers like Bates and DiBella are gone and there must be others I have not heard about. Like Tax Tokens there is no shortage of Tax Token collectors.

Here's to another twenty-five years.

ATTS MEETING

There will be an informal meeting of ATTS members, and any other interested parties, at West Coast Expo's Seattle Coin Show to be held at the Seattle International Trade Center at 2601 Elliott Ave., Seattle, Washington between 4:00 and 5:00 o'clock p.m. on Saturday, October 4, 1997. Other meetings, all on Saturday, are:

Int'l Association of Silver Art Collectors	10 a.m. - noon
Anthony Swiatek, "Numismatics 102"	noon - 2 p.m.
Conder Token Collectors Club	2 p.m. - 3 p.m.
C-4 (Colonial Coin Collectors Club)	3 p.m. - 4 p.m.

(This schedule is based on the most recent information given to Your Editor, it is subject to change.)

There will be over 200 dealers, some from as far away as the east coast, so it is a show that is well worth attending. Bring your copy of this Newsletter, or some other proof of membership in a numismatic club to avoid the \$3.00 admission charge, which is good for all three days (October 3-5). Your Editor hopes that someone besides himself is present, and urges any of you in or near Seattle at that time to come.

Your Editor plans to have all who show up examine the color plates for the Missouri, Utah, and Washington plastic tokens that Merlin has prepared. While Merlin has expressed some dissatisfaction with them, Your Editor used the plates and found that he reattributed some of his pieces (his dictionary defines various shades of green as "a shade of green," true, but not very useful). There are still problems with reproducing the colors accurately, due to technological limitations, which is why Your Editor would like to get your input before we spend money to produce color plates. So anyone who can attend is urged to do so, and bring your plastic tokens, and anything else you think would interest the group.

COMMENTS ON TENINO WOODS

Marc J. Duvall (L-426)

I recently acquired two Tenino woods which do not match exactly any listed in M&D. One is WA-L90, except the ink is purple-brown rather than red-orange, the other is like WA-L86, except "Penney's Garage" is 21 mm and the ink blue-black-brown rather than blue-green. As the "P" in "Penney's" is to the left of the upright of the "T" in "Tenino," and all varieties of WA-L85 and L86 photographed in M&D have the "P" is to the right of the upright of the "T," it appears that this may be a fifth variety of this merchant. That makes sense as it is believed that the Tenino woods were printed in multiples of five, therefore, each merchant should have five (or a multiple of five) different printing varieties.

The ink color varieties may well be the result of poor storage, both pieces are dark, warped wood and have glue spots on the back. They were with some common issues including some WA state cardboards that were in brittle yellow plastic. It was so brittle that it, and the cardboard token in it, shattered when touched.

The L86 was also on an extremely thin planchet, which is why I was surprised when I got home to find that the front had split from the back, I did not think it possible to get any thinner. The outsides of both front and back have a wood grain, but the insides (that were attached) are a whitish color without a wood grain. The two halves are thin enough to see light through. As the inner surfaces are smooth, it appears that the glue holding the token together must have entirely dissolved, and that the splicewood was made by gluing paper to the thin layer of wood, and gluing two of these together, paper

(continued p.7)

ADVERTISEMENTS

WANTED

Your classified ad. Each member is entitled to a free ad. if yours is not here it is because you did not send it to me. Please take advantage of this benefit.

WANTED: Metal "drinking cup" tokens. Send description and/or rubbing or xerox both faces, quote price. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

FOR SALE: A package of historical books, booklets. *Chits* (excellent condition - one owner #38); *Pricelist/Checklist to Accompany Chits*; 1973 edition of Baum's *Primer of American Exonumia*; Schimmel's First Edition of *State-Issued STT*; Schimmel's 2nd Edition; Schimmel's 1989 *Sales Tax Tokens Prices*; Di Bella's *Checklists 1st, 2nd, and 3rd Editions*; replica of Whitt's *Ohio Tax Stamps*, 1938: \$50. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 plus \$3.50 S&H, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617.

FOR	MI-O3	\$5
SALE:	MI-O5Aa	\$5
	MI-O5Bd	\$5
	MI-O9 blue ink, a	\$5
	WA-L3 Cathlamet	\$10
	WA-L4 Cathlamet	\$10
	WA-L5 Cathlamet	\$10
	WA-L6 Cathlamet	\$10
	WA-L29b Buchman	\$5
	WA-L34a Mecca	\$12
	WA-L34b Mecca	\$5
	WA-L42 Rainier	\$3
	WA-L43 Rhodes	\$3
	WA-L47 Spokane	\$3
	WA-L48 Stevenson	\$5

Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003

(from p.3)

me try to write an article from them, taking as much (or little) credit (or blame) as you want, you can blame me for any errors in spelling, grammar, or anything else you think you can get away with. Those of you who actually used the tokens can write what you remember, and those who did not can try to get the story from someone who did. The more stories we can get the better idea we will have of the actual use of the tokens. Of course, anything related to sales tax tokens (and my definition thereof will vary depending upon the amount of copy I have), as well as constructive criticism, will be appreciated. I want to thank Merlin and Jerry for the articles they sent in response to my plea for help (I still have more articles from Merlin for future issues), and to Carl for the reports.

As to my second point, see the related article about the ATTS meeting in Seattle on October 4. It cost us nothing to arrange, except some of my time, and gives us a chance to get together, and maybe even attract some new people to the hobby, especially young people. Obviously, most of you will not come to Seattle, so I urge you to set up meetings in your local areas. You cannot spend any ATTS money without prior written approval of the Board, but you should not need to. Let me know and I will put an announcement in the Newsletter. I intend to try to have the Newsletter out by April 1, July 1, October 1, and January 1, so if you could have all information to me by the first of the preceeding month, I would appreciate it. The more people we can get into the hobby the better off we all are.

I am not sure how this issue will look when it gets printed. I am still on the steep part of the learning curve. I expect the next Newsletter will be better. Thank you for your patience and support.

(from p.6)

sides together, rather than a paper layer between two wood ones, as explained in ATTS Newsletter #53, p.7. I have no explanation why the glue holding paper and wood together did not dissolve.

These tokens may be varieties that are not significant enough to justify a Catalog Supplement Sheet, which is one reason I did not send them to Merlin, but I think do raise some issues that should be answered. For example do my explanations for the color variations and the possible manufacturing process of the planchets make any sense, or merely demonstrate my scientific and technical ignorance? Does

it make sense that we should be looking for printing varieties in multiples of five, or is the information we have that they were printed in strips of five wrong? Is anyone interested in preparing a census of the rarer tokens to see if we cannot find the "missing" varieties? If you send me data as to what is in your collections I will forward it to anyone who volunteers to compile it, keeping your name confidential if you so desire, or even compile it myself if there is enough interest. I make the same offer for any other series. Please write if you have any answers, comments, or further questions, either on Tenino woods, or anything else.

JUNE 25 - AUGUST 31, 1997

Balance 6/25/97	\$ 679.08	Income (7/1-7/31)	0.00
Expenses (6/25-6/30)	78.05	Balance 8/1/97	\$ 464.72
Newsletter print, misc		Expenses (8/1-8/31)	39.19
Income (6/25-6/30)	0.00	mail files to new officers	
Balance 7/1/97	\$ 601.03	Cat.Supp.Sheets, misc.	*
Expenses (7/1-1/31)	136.31	Postage, Supplies	8.00
Newsletter mail, misc.		Income (8/1-8/31)	28.00
mail ATTS files to new		Donation, Dues	
Ed., Sec-Treas., Cat. Supp.		Balance 8/31/97	\$ 445.53
Sheets			

This balance for August covers the major cost of transferring files and supplies to the new Editor and Secretary. As usual, this does not cover the cost of this newsletter because that cost can't be known until after this statement is made. This should be enough to cover our expenses through the end of the year.

DONATIONS: The donations for this year now total \$173. Certainly this has helped us in keeping a positive balance. Without these donations we would not be able to keep our dues at the level they are and still have a positive balance at the end of the year. "Thank You" to everyone that made a donation.

*SHARP eyed readers may have noticed there is an apparent discrepancy between the amount of money Merlin sent and Carl received. Merlin sent \$425.53 (at the point where the * appears above), which Carl received, along with \$28 in checks. He incurred \$8 in expenses, leaving his balance of \$445.53.

ATTS OFFICERS

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President
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Merlin K. Malehorn
New Finds Editor
6837 Murray Lane
Annandale, VA 22003-1973
Anything in the nature of a
new find, variety, etc.

Carl Cochran
Secretary-Treasurer
12 Pheasant Dr.
Asheville, NC 28803-3320
Correspondence regarding money
and change of address, etc.

Marc J. Duvall
Editor
1001 - 4th Ave. Plaze, Ste. 3200
Seattle, WA 98154
Copy for Newsletter, etc.

ORGANIZATIONAL REPORT JUNE 24, 1997 - AUGUST 31, 1997

NEW MEMBERS: W. J. Cheek

DROPS: None

REINSTATEMENTS: None

MEMBERSHIP (August 31) 104



ATTS NEWSLETTER

OCT - DEC 1997

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MERLIN K MALEHORN MADE LIFE MEMBER

It is with great pleasure that the Editor announces that the Board has voted unanimously to make Merlin K. Malehorn Honorary Member No. 10 in ATTS in recognition of his years of work on behalf of the organization and the field of sales tax tokens and their collecting. The article by Tim Davenport elsewhere in this issue sets forth some of the reasons that Merlin has earned this honor. The Editor would especially like to thank Merlin for putting up with all the stupid questions the Editor has asked. If there is anything worthwhile in the new Editor's efforts it can be traced to Merlin's influence. So, congratulations and well done, Merlin, and thanks for all your help.

EDITORS COMMENTS

There was an informal meeting of ATTS members at West Coast Expo's Seattle Coin Show held at the Seattle International Trade Center, Seattle, Washington between about 3:00 and 4:00 o'clock p.m. on Saturday, October 4, 1997. Your Editor was pleased that someone besides himself was present, indeed, two thirds of the Seattle members showed up (thanks again to Les Albright for keeping me company). Token dealer Mike Patton joined as a member after seeing Merlin's color plates (they were a big hit with everyone who saw them). Two other dealers bought \$14.00 in publications, and all the free Newsletters disappeared, along with more applications than the Editor can account for. On the whole it was a good show for ATTS, although in future, the meeting may be after hours, like dinner at the Mecca or Five Point Cafes (still in business at their original locations, near the Show site) so more dealers can attend (they did not want to leave the bourse). If anyone has any ideas on this matter, or wants me to announce a meeting in their area, please let me know.

The Editor acquired what appears to be a new variety of the Utah Ingwersen box of 1 mill plastic tokens, which will be discussed in a future issue. A certain person at the show (and he knows who he is) grabbed the better box out from under me, so I expect him to examine it and report the results to me.

Thanks to everyone who sent something for inclusion in the Newsletter. Merlin informs me there are a couple of dozen Catalog Supplement Sheets in the works, and asked to inquire whether the members would prefer the Canadian items as a booklet or individual sheets?

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

There's not a lot to report this time, but fortunately Larry Freeman (Parma, OH) sent me a bit of information and some pictures that are related to the general matter of taxes.

Around the turn of this century, in Cleveland, OH, Tom L. Johnson served as mayor of the city. He was the "father of the Cleveland 3¢ fare and a 'hard nose' tax man." Among the various items issued in his campaigns were several pinbacks. Pictures are provided below. All are Navy blue with white print.



In addition, Larry sent pictures of a medal that was struck to honor Johnson and, in a sense, his friend and right hand man, Henry George, his advisor on political and tax matters. George was an economist who attracted considerable attention with his book *Progress and Poverty*, which presented the idea of having only one tax, which would be on land. The medal was struck by George's son about 1910. The pictures are reproduced across the way - my apologies for the quality, but that's the best I could do.



IN MEMORIAM

The State Revenue News for the 4th quarter 1997 brings the sad news of the death of Elbert S.A. Hubbard, F-9 of ATTS. Mr. Hubbard died at his home in San Jose, CA on September 27, he would have been 82 on November 8. Mr. Hubbard did pioneering work with the Ohio Sales Tax Receipts, and was a well known authority on revenue stamps. The sympathies of ATTS to his survivors.

Save Your Confederate Money, Boys, The South Will Rise Again!

Sample — From the office of

G. H. Bates, State Treasurer

Jefferson City, Missouri



Mike Pfefferkorn sent an item to Merlin who forwarded it to me. As you can see from the illustrations it is a paper note with a statement from G.H. Bates, who was a State Treasurer of Missouri while STTs were in use there. The reverse is a poor copy of the obverse of Criswell's T-65 (the photocopy of it that is the source of the copy in the Newsletter actually came out clearer than the original, but I am not sure how good a copy will appear in the Newsletter). The two sides are aligned top to top (↑↑). The note is printed in green ink, probably on newsprint (or something similar), which may account for the poor quality of the reverse. The paper also has a brown tint to it, like old newspaper. If anyone can add any information please send it to me and I will include it in a future issue.

Thank You, Merlin!

While it's great to see new blood at the helm of the venerable *ATTS Newsletter*, I'd like to take a moment to add my voice to the chorus of appreciative comments directed to Merlin Malehorn. Without Merlin's dedication and effort, there is absolutely no doubt that this organization would have died in the 1980s. No M&D catalog would exist. The small facet of the numismatic and social history of the United States that we all love would be much poorer without Merlin's unshakable commitment over an extremely long period of time. Thank you very much, Merl, for all you have done for this organization and for numismatic science!

Seeing Jerry Schimmel's recollections in issue 98 have inspired me to blabber a bit, I hope you will indulge me. I got into sales tax token collecting because of Jerry, more or less. It was 1977 and I was a 16 year old paper boy who collected coins, went to coin club every month, all that good stuff. Junk boxes and kids are made for one another and one day when I was perusing the box of dreck at the local coin shop in my hometown of Eureka, California, I blundered upon a few tax tokens. They looked like coins but had the name of states on them. How strange! What were they?

I bought a few, searched other junk boxes in other towns and at coin shows. Pretty soon I had a rudimentary collection of 25 or 30 common tokens and had begun to grasp their function. I made a display for the local coin show, BSed like a champ, and wound up with a Best of Show trophy. I was hooked! The process of discovery, of hunting and collecting without *Redbooks* and *Bluebooks* and nine grades of condition, was very exhilarating. Coin collecting seemed so superficial and commercial compared to this tracking and killing of unknown beasts. How many were there? Was there any solid information on them?

As a loyal *Coin World* and *Numismatic News* reader, I soon came across Jerry Schimmel's ads for his new catalog, *Chits, Chiselers, and Funny Money*. Actually, it was Mike Pfefferkorn who ran the ads, I'm misremembering things, it seems. But there is no doubt that the catalog lead me to Jerry's tax token sales lists and ATTS. All those tokens to find, that was incomprehensible! It was so fun to build the collection. Who knows, someday maybe I'll start all over again! That was a good time in my life.

I came into ATTS as it was entering its final death throes. Before Merlin saved ATTS, I saved it—and I can only hope that new editor Duvall saves it again... The newsletter had passed into the hands of one Tom McMann, a good enough guy but one who was really unsuited in an editorial capacity in terms of basic literacy and ability to do layout. He was a truly fanatic collector, one of the unsung brilliant minds in tax token history. Tom lived and breathed tax tokens, there are only a handful of people since their inception who have been as devoted and insightful. Tom and I spent hours and hours on the telephone discussing theories about tax tokens—which ones were rarer than previously believed, trivial details about their history. As he was clearly ready to cease newsletter publication, I almost instantly took over the editorial role, before later dropping the ball myself. The amount of work that goes into newsletter preparation is substantial and procrastination is quite simple really.

Merlin joining the organization somehow motivated me to crank out another issue or two, after my long pause. I'm not sure what he did or said got me rolling again, maybe it was just the fact that a person was excited to join a nearly defunct organization that guilt-tripped me into resuming publication. I remember very distinctly that this man joining ATTS coincided almost exactly with my resumption of the task I had sorely neglected. After an issue or three, I really don't recall how many, Merlin took over for me as Editor and I blundered along as Secretary-Treasurer for a bit. The two jobs are not in any way comparable, incidentally, all praise to the newsletter editor!

We re-wrote the basic catalog of tax token collecting, a long-term goal of mine. While I have

certain problems with the format of the M&D catalog, that was Merl's department. I'm sure he has certain quibbles with the historical writings, that was my department. We worked fairly well together, I think. The inescapable fact is that it was Merlin's sheer force of will, his dedication to the task at hand (and his scamming of free xerox copies from his work!) that made the book possible. I merely reorganized and rewrote the existing historical literature and chimed in my two bits worth on questions of format. Merlin Malehorn created that book.

The very best to you, Merl!

These days my hobby life is completely occupied by a record label I have started called Mutant Pop. I can't begin to describe how fun and fulfilling it is for me to play an active roll in the creation of the white urban blues music that I love, punk rock. I've got 26 singles out (vinyl is not dead, punk labels still make records and punk kids buy them and collect them!) and 5 CDs since I started the label in 1995. I've got 9 more singles and 4 more CDs in the works as of this writing. My market is small, the economics are basically break-even, and I am loving every minute of it! I can't imagine a return to numismatics at this point of my life, I'm having too much fun and spending too much money, which is what collecting should be about!

I do enjoy receiving the newsletter though, it's a part of my life that I will never forget. Not wanting to be a drain on the organization's financial resources, I'm gonna send \$50 to Secretary-Treasurer Cochrane today, and I challenge all ATTS Honorary Members to do the same. Come on, guys, you can afford it! And that goes for all you Life Members who bought in 20 years ago for 20 bucks, as well... You've got your money's worth, time to reach for the wallet again...

I've blabbered enough. Everybody get off your butts and do some research, the microfilm is out there in libraries and state government archives around the country. Basic research in the tax token states remains to be done. Tax token collecting is an interactive process, that's part of what makes it special. You'll never understand until you really get involved, so do it today and I'll enjoy reading about it in a couple months.

Writing this has brought back many pleasant memories. The very best to all of you!

Tim Davenport
5010 NW Shasta
Corvallis, OR 97330
ATTS R-232, H-something or other

[Editor's comments: Mr. Davenport is H-9. The Editor believes that ATTS was not in need of saving when Merlin turned over the editor's role to him. Whether it now needs saving may be another matter.]

ADVERTISEMENTS

WANTED: Your Classified ad. Each member is entitled to a free ad.

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

FOR SALE: Oklahoma dispenser illustrated in Catalog Supplement Sheet 23. Asking price: \$25.00. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

NEED INFORMATION: I have two tokens from Ohio about which I would like to know more, if any members can provide information. They are both aluminum, 38 mm, holed at 90 and 360. One is dated 1956, the other 1957. The obverse inscriptions are TRAILER TAX / (Ohio state seal) / (year) / OHIO. The reverses are blank. The person from whom I obtained them stated that they were used for "several" years during the 1950s, for payment of taxes on house trailers. They would be wired to the tongues of the trailers as visible receipts for county auditors. I am curious about whether there were other years, different designs, or any other information that might be known. Jay A. Harris, 7105 Mildon Drive, Painesville, OH, 44077. Ph. 216-254-2304.

FINANCIAL REPORT
AUGUST 31, 1997 - NOVEMBER 30, 1997

Balance 8/31/97	\$ 445.53	Income (10/1-31)	\$ 80.00
Expenses (9/1-30)	1.88	Dues, Donation	
Postage		Sales of Pubs.	
Income (9/1-30)	8.00	Balance 11/1/97	357.81
Balance 10/1/97	451.65	Expenses (11/1-30)	1.10
		Postage, Supplies	
Expenses (10/1-30)	173.84	Income (11/1-30)	0.00
Newsletter,		Balance 11/30/97	356.71
Postage, Copies			

This balance for November covers the cost of transferring files and supplies to the new Editor and Secretary. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. There is enough to cover our expenses through the end of the year. We will end the year with a positive balance (thanks to donations) and will start 1998 in good shape. Remember to send in your dues for 1998: \$8.00/year or \$160.00 lifetime.

DONATIONS: The donations for this year now total \$223. Certainly this has helped us in keeping a positive balance. Without these donations we would not be able to keep our dues at the level they are and still have a positive balance at the end of the year. "Thank You" to everyone that made a donation. Consider making a donation when you send in your dues for 1998.

ORGANIZATIONAL REPORT
AUGUST 31, 1997 - NOVEMBER 30, 1997

NEW MEMBERS: Jeffrey H. Lipsky,	DROPS: None.
Sam K. Payne,	
Mike Patton	MEMBERSHIP (September 30):
	107

REINSTATEMENTS: None.

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